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Dated: 4/24/08

Signature: [Signature]

(Charles E. Miller)

Docket No.: V9661.0049
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
James K. Kong

New York, NY
April 22, 2008

Application No.: 10/823,585

Confirmation No.: 6212

Filed: April 14, 2004

Art Unit: 3772

For: DEVICE AND METHOD FOR PROVIDING A
LATERALIZATION EFFECT

Examiner: B. L. Jackson

AMENDMENT AFTER FINAL ACTION UNDER 37 C.F.R. 1.116

MS AF
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In reference to the Office Action dated February 4, 2008, finally rejecting claims 1-20, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this paper.

Remarks/Arguments begin on page 7 of this paper.

FEE CALCULATION

Any additional fee required has been calculated as follows:

 X If checked, Small Entity status is claimed

	No. Claims After Amendment		Highest No. Previously Paid For		Extra Present		Rate	Additional Fee
Total	20	MINUS	20**	=	0	X		\$0.00
Indep.	3	MINUS	3**	=	0	X		\$0.00
First presentation of multiple dependent claim(s)						X		\$
TOTAL								\$0.00

* not less than 20

** not less than 3

In the event the actual fee is greater than the payment submitted or is inadvertently not enclosed or if any additional fee during the prosecution of this application is not paid, the Patent Office is authorized to charge any underpayment or credit any overpayment to Deposit Account No. 50-2215.

CONTINGENT EXTENSION REQUEST

If this communication is filed after the shortened statutory time period had elapsed and no separate Petition is enclosed, the Commissioner of Patents and Trademarks is petitioned, under 37 C.F.R. § 1.136(a), to extend the time for filing a response to the outstanding Office Action by the number of months which will avoid abandonment under 37 C.F.R. § 1.135. The fee under 37 C.F.R. § 1.17 should be charged to our Deposit Account No. 50-2215.